

Tobacco Excise Taxes

Cigarettes (in packs of 20): A consumer tax rate of 30 cents per pack effective June 1, 2005.

Other tobacco products (cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, cavendish, plug and twist tobacco, fine-cut and other chewing tobacco, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco and other kinds and forms of tobacco prepared in a manner to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing or smoking but does not include cigarettes or snuff: wholesale tax rate of 7.5 percent of gross receipts effective Aug. 1, 2005.

Snuff (any finely cut, ground, or powdered tobacco that is not intended to be smoked), includes "moist snuff" in long cut and fine cut varieties: wholesale tax rate of 9.5 cents per unit (1.5 ounces). Any smokeless tobacco product similar in composition and makeup to snuff shall be taxed at the rates applicable to snuff.